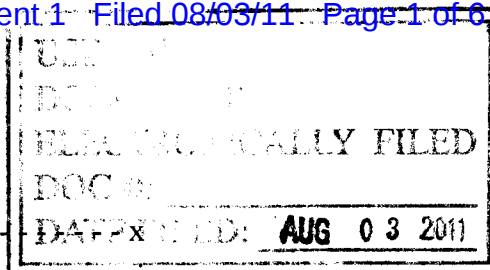


UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



UNITED STATES OF AMERICA

- v. -

JOHN J. O'BRIEN,

Defendant.

MISDEMEANOR
INFORMATION

11 Cr.

11 CRIM 652

X

COUNTS ONE AND TWO

(Willful Failure to File U.S. Individual Income Tax Returns)

The United States Attorney charges:

Introduction

1. At all times relevant to this Information, JOHN J. O'BRIEN, the defendant, was an attorney and resident of New York, New York.

2. From in or about 2000 through in or about April 2009, JOHN J. O'BRIEN, the defendant, served as a corporate partner, or "member," of a major Wall Street law firm partnership ("the Law Firm"), which maintained its principal office in New York, New York but which also maintained offices in California, Washington, D.C., and the United Kingdom. While serving as a partner at the Law Firm, O'BRIEN specialized in corporate mergers and acquisitions.

The Defendant's Partnership Income

3. For the tax years 2001 through and including 2008, JOHN J. O'BRIEN, the defendant, was paid the following approximate amounts of partnership income by the Law Firm:

TAX YEAR	PARTNERSHIP INCOME
2001	\$783,997

2002	\$797,754
2003	\$931,839
2004	\$1,227,272
2005	\$1,218,568
2006	\$1,663,636
2007	\$1,839,898
2008	\$2,336,387
TOTAL	\$10,799,351

4. At all time relevant to this Information, the Law Firm reported its income annually on a U.S. Partnership Income Tax Return, Form 1065, which was prepared by the New York office of a major United States accounting firm. In connection with its annual preparation of the Law Firm's Form 1065, the accounting firm also prepared and caused to be transmitted to each of the Law Firm's partners, including JOHN J. O'BRIEN, the defendant, an IRS Schedule K-1, which reported each partner's share of the Law Firm's income, deductions, and credits. The accounting firm also sent to O'BRIEN annually a cover letter accompanying the Schedule K-1, which explained that the information contained on the Schedule K-1 should be utilized by O'BRIEN in connection with the preparation of O'BRIEN's U.S. Individual Income Tax Return, Form 1040.

The Defendant's Willful Failure to File Tax Returns and Pay Taxes

5. Notwithstanding his receipt of the above-listed income for the tax years 2001 through and including 2008, and his annual receipt of a Schedule K-1 from the Law Firm's accountants, JOHN J. O'BRIEN, the defendant, willfully failed to file a U.S. Individual Income Tax Return, Form 1040, for each of those years and willfully failed to pay the taxes due and owing on that income. Instead, O'BRIEN used his unreported partnership income to pay for various personal

expenses, including: the purchase of a weekend home; various international travel; and the funding of a rare books business. Between 2004 and 2008, O'BRIEN personally made in excess of \$3,000,000 in capital contributions to the rare books business rather than paying his income tax liabilities, which totaled in excess of \$2,500,000.

The Defendant's Failure To Comply with the Law Firm's Requirement That Partners Certify Their Compliance With All Income Tax Filing Requirements

6. From in or about 2001 through in or about 2009, the Law Firm had a policy mandating that each partner certify, on an annual basis, that he or she was in compliance with all federal and state income tax filing requirements. The Law Firm attempted to implement this policy by sending annually to each partner a certification form, which each partner was requested to fill out, sign, and return to certain Law Firm administrative personnel. Notwithstanding his awareness of this Law Firm policy, JOHN J. O'BRIEN, the defendant, willfully failed to comply with the Law Firm's certification requirement by failing to fill out, sign, and provide to the Law Firm the form certifying that he had fulfilled his obligation to file all applicable federal and state income tax returns.

Statutory Allegations

7. On or about the tax return due dates set forth below, in the Southern District of New York, JOHN J. O'BRIEN, the defendant, willfully and knowingly did fail to make an income tax return for the calendar years stated below, to the Internal Revenue Service or to any other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled, whereas, as O'BRIEN then and there well knew and believed, he had gross income of in excess of \$1.2 million for each of such years, and, by reason of such income,

he was required by law following the close of each calendar year, and on or before each of the return due dates stated below, to make said income tax returns to the Internal Revenue Service or to the proper officer of the United States:

COUNT	TAX YEAR	DUE DATE OF INCOME TAX RETURN
1	2004	04/15/05
2	2006	04/16/07

(Title 26, United States Code, Section 7203.)

COUNTS THREE AND FOUR

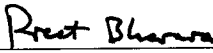
(Willful Failure to Pay Tax)

The United States Attorney further charges:

8. On or about the dates set forth below, in the Southern District of New York, JOHN J. O'BRIEN, the defendant, willfully and knowingly did fail to pay, at the time and times required by law and regulation, the income tax due for the calendar years stated below, in the approximate amounts set forth below, to the Internal Revenue Service or to any other proper officer of the United States, whereas, as O'BRIEN then and there well knew and believed, he had taxable income in excess of \$1 million for each of such years, on which taxable income there was due and owing to the United States of America an income tax in the approximate amounts set forth below, which income tax he was required to pay, at the time and times required by law and regulation, to the Internal Revenue Service or to the proper officer of the United States:

COUNT	TAX YEAR	DATES OF FAILURE TO PAY	APPROXIMATE AMOUNTS DUE TO IRS
3	2005	01/15/05 - 12/15/05	\$351,128
4	2007	01/15/07 - 12/15/07	\$463,010

(Title 26, United States Code, Section 7203.)



PREET BHARARA
United States Attorney

Form No. USA-33s-274 (Ed. 9-25-58)

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(Title 26, U.S.C. § 7203)

PREET BHARARA
United States Attorney.
